



USE TAX RETURN

ACCOUNT NUMBER		REPORTING PERIOD
OWNER'S NAME	BUSINESS NAME	

CONSUMER'S USE TAX – Enter total cost of tangible personal property used or consumed on which no tax was paid when purchased from out-of-state vendor.

LOCATION	CODE	TAXABLE PURCHASES	RATE (%)	AMOUNT OF TAX

PAGE TOTALS .....		
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VENDOR'S USE TAX

LOCATION	CODE	GROSS RECEIPTS OR SALES (CIRCLE ONE)	ADJUSTMENTS (INDICATE + OR —)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX

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## INSTRUCTIONS FOR COMPLETING THE USE TAX RETURN

Taxpayers who have questions or problems which are not covered in these instructions may obtain assistance by writing to the Division of Taxation and Collection, P.O. Box 3300, Jefferson City, MO 65105-3300; e-mailing [salesuse@mail.dor.state.mo.us](mailto:salesuse@mail.dor.state.mo.us); phoning (573) 751-2836; or faxing (573) 751-7273. TDD (800) 735-2966

**IMPORTANT:** This return must be filed for the reporting period indicated even though you have no tax to report. **Return only the front page and any other pages on which you have reported information.** If you are filing an amended or an additional return, check the appropriate box. (Indicate the tax period for the return you are filing.) If typing your return information, please use a **minimum** of 10 point type.

**REGISTRATION/MAILING ADDRESS INFORMATION:** Please use the return that has your Missouri tax identification number and other preprinted registration information listed at the top of the return. Change any incorrect preprinted information. (**Ownership changes require the completion of a Form 2643, Missouri Tax Registration Application. You cannot use the previous owner's tax identification number.**) If your information is not preprinted, please enter it in the spaces provided. The address preprinted at the top of your return is your current mailing address of record. **CHANGES MADE HERE WILL ONLY AFFECT YOUR MAILING ADDRESS. CHANGES TO ACTUAL REPORTING LOCATIONS MUST BE MADE UNDER THE "VENDOR'S" OR "CONSUMER'S" LOCATION COLUMNS.**

To close a "reporting location", draw a line through the location and indicate the close date. New locations can be added in the blank lines following your preprinted "reporting location(s)". To open a "reporting location", enter the city (if inside a city's limits) and/or county of the new "reporting location". If you have questions regarding tax rates or registration changes, or need to obtain a Form 2643, Missouri Tax Registration Application, contact the Division of Taxation and Collection, P.O. Box 3300, Jefferson City, MO 65105-3300 or call (573) 751-5860, TDD (800) 735-2966.

**VENDOR'S USE TAX LOCATIONS:** Out-of-state vendors who are not subject to Missouri sales tax are required to collect Missouri vendor's use tax on taxable sales to Missouri consumers. Every city or county that has passed a local option use tax is listed on your return. THE "STATE ONLY" LOCATION IS USED FOR REPORTING SALES TO CONSUMERS NOT WITHIN AN AREA THAT HAS PASSED A LOCAL OPTION USE TAX. (If you previously notified the Department of Revenue of the specific Missouri locations you sell to, only those counties or city/county combinations appear on your return regardless of whether those cities/counties have yet passed a local option use tax.) **Please use the indented location, beginning with the word "Food", to report all sales of qualifying food items.**

**CODE:** Department of Revenue use only.

**GROSS RECEIPTS:** Enter gross receipts for each "reporting location" during this reporting period. Enter "0" if no sales were made to a location during this reporting period.

**ADJUSTMENTS:** Make any qualifying adjustments for each location for which you are reporting. Indicate "plus" or "minus" for each adjustment. Refer to detailed instructions for adjustments authorized under the Use Tax Law. **Note:** Detailed instructions were included in your registration packet. Instructions are updated annually and provided on the department's web site at: [www.dor.mo.gov/tax/business/sales/forms/](http://www.dor.mo.gov/tax/business/sales/forms/).

**TAXABLE SALES:** Enter the amount of taxable sales for each business location.

GROSS RECEIPTS (+) OR (-) ADJUSTMENTS = TAXABLE SALES.

**RATE:** The rate percentage is a combined state, conservation, parks/soils and local option use tax rate for this "reporting location". TAX RATES FOR CITY "REPORTING LOCATIONS" INCLUDE ANY APPLICABLE COUNTY LOCAL OPTION USE TAX. Vendors are responsible for collecting the correct local tax (where applicable) based on where the Missouri purchaser stores, uses or consumes the tangible personal property.

**AMOUNT OF TAX:** Multiply your taxable sales by the combined use tax rate percent for each "reporting location" and enter amount of tax.

**Line 1 — VENDOR'S TOTALS (All pages):** Enter total vendor's use tax due from all pages.

**Line 2 — TIMELY PAYMENT ALLOWANCE:** (Vendor's use tax only) If you file your return and payment on or before the due date, enter 2% of the amount shown on Line 1. If not paid by the due date, or if Line 1 is not greater than zero, enter "0" or leave blank. NO DEDUCTION IS ALLOWED FOR CONSUMER'S USE TAX.

**Line 3 — VENDOR'S USE TAX DUE:** Enter vendor's use tax due. (Line 1 minus Line 2).

**CONSUMER'S USE TAX:** If you made cumulative taxable purchases of \$2,000 or more this calendar year from out-of-state vendors who did not collect vendor's use tax, the purchases are subject to consumer's use tax. The consumer's use tax locations listed on your return are the specific locations registered for your account. If you have other locations where you store, use or consume items subject to consumer's use tax, please see the instructions above for adding "reporting locations". **NOTE: A timely payment allowance is not allowed when**

**paying consumer's use tax.** If you do not have \$2,000 in cumulative taxable purchases this calendar year, mark the box located under "Consumer's Totals (All pages)."

**FOOD PURCHASES:** Effective October 1, 1997, if you purchased food items from out-of-state vendors who did not collect vendor's use tax, the purchases are subject to consumer's use tax at a reduced rate. The rate of tax to be used when calculating the tax due on food items is your current use tax rate minus three percent (3%). You may report these purchases by adding a line directly under the last location listed on your consumer's use tax return.

**CODE:** Department of Revenue use only.

**TAXABLE PURCHASES:** Enter the taxable purchases for each "reporting location" during this reporting period. Enter "0" if no taxable purchase were made at a location during this reporting period.

**RATE:** The tax rate percentage indicated in this column is the combined state, conservation, parks/soils and local option use tax rate for this reporting period. TAX RATES FOR CITY "REPORTING LOCATIONS" INCLUDE ANY APPLICABLE COUNTY LOCAL OPTION USE TAX.

**AMOUNT OF TAX:** Multiply your taxable purchases by the combined use tax rate percent.

**Line 4 — CONSUMER'S TOTALS (Page 1):** Enter total consumer's use tax due for Page 1.

**Line 5 — CONSUMER'S TOTALS (Additional pages):** Enter total consumer's use tax for additional pages (if applicable).

**Line 6 — CONSUMER'S USE TAX DUE:** Enter the total amount of consumer's use tax due for all pages (Line 4 "plus" Line 5) on Line 6.

**Line 7 — VENDOR'S GROSS RECEIPTS/CONSUMER'S TAXABLE PURCHASES:** Enter the total of all Vendor's Gross Receipts "plus" all Consumer's Taxable Purchases.

**Line 8 — TOTAL USE TAX DUE:** Enter total use tax due (Line 3 "plus" Line 6).

**Line 9 — INTEREST FOR LATE PAYMENT:** If tax is not paid by the due date, (A) multiply Line 8 by the daily interest rate\*. Then (B) multiply this amount by number of days late. See example below.

**Note:** Number of days late is counted from the due date to the postmark date. For example, if the due date is March 20, and the postmark date is April 9, the payment is 20 days late. The example below is based on an annual interest rate of 5% and a daily rate of .0001370.

Example: Line 8 is \$480

(A)  $\$480 \times .0001370 = .06576$

(B)  $.06576 \times 20 \text{ days late} = 1.32$

\$1.32 is the interest for late payment

\*The annual interest rate is subject to change each year. You can access the annual interest rate on our web site at: [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).

**Line 10 — ADDITIONS TO TAX:** For *failure to pay* use tax on or before the due date, 5% of Line 8. For *failure to file* a use tax return on or before the date, 5% of Line 3 for each month late up to a maximum of 25% (5 months late in filing = 25%).

**Note:** If additions to tax for *failure to file* applies, do not pay additions to tax for *failure to pay*.

For example, if a return due March 20 is filed any time between March 21– April 20, the rate would be 5%; if filed any time between April 21–May 20, the rate would be 10%; and so on, up to a maximum of 25%.

Example: Return is due March 20, but is filed (postmarked) April 10

Line 8 is \$480

$\$480 \times 5\% = \$24$

\$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked) April 21

Line 8 is \$480

$\$480 \times 10\% = \$48$

\$48 is the additions to tax

**Line 11 — APPROVED CREDIT:** Enter on Line 11, any approved use tax credit for which the Director of Revenue issued you an approved credit.

**Line 12 — PAY THIS AMOUNT:** Enter total amount due (Line 8 "plus" Line 9 "plus" Line 10 "minus" Line 11). Send a check for the total amount. Make check payable to Missouri Use Tax (U.S. Funds Only). Do not send cash or stamps.

If you report a portion of your use tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a transaction until after a rate change occurs, you will need to report this transaction differently from your other transactions.

This type of transaction is considered a "time sale". To report "time sales": 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made. 2) Write "Time Sales" on the face of the return. (If "time sales" is not written on the return there is a possibility that the return could be processed as a late filed additional return.) 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

### A TIMELY PAYMENT ALLOWANCE IS NOT ALLOWED WHEN REPORTING CONSUMER'S USE TAX.

Taxpayer Assistance Numbers			
Jefferson City — (573) 751-7191	Cape Girardeau — (573) 290-5850	St. Louis — (314) 877-0177	Joplin — (417) 629-3070
Kansas City — (816) 889-2944	Springfield — (417) 895-6474	St. Joseph — (816) 387-2230	Columbia — (573) 884-3814
Toll Free Number for Forms (800) 877-6881	Fax-on-Demand (Forms by Fax) (573) 751-4800	Internet <a href="http://www.dor.mo.gov/tax">www.dor.mo.gov/tax</a>	E-mail — <a href="mailto:salesuse@mail.dor.state.mo.us">salesuse@mail.dor.state.mo.us</a>
Individuals with speech/hearing impairments may call TDD (800) 735-2966.			